

Hearing Date and Time: September 9, 2014 at 10:00 a.m. (Prevailing Eastern Time)
Response Deadline: August 26, 2014 at 4:00 p.m. (Prevailing Eastern Time)

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Ryan T. Routh

Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
	:	
In re	:	Chapter 11
	:	
Old HB, Inc.	:	Case No. 12-22052 (RDD)
(f/k/a Hostess Brands, Inc.), <i>et al.</i> , ¹	:	
	:	(Jointly Administered)
Debtors.	:	
	:	
-----X	:	

**NOTICE OF OBJECTION OF DEBTORS AND DEBTORS
IN POSSESSION SEEKING TO DISALLOW CERTAIN PAID OR OTHERWISE
SATISFIED SECURED PROPERTY TAX CLAIMS (OMNIBUS OBJECTION NO. 27)**

¹ The Debtors are the following six entities (the last four digits of their respective taxpayer identification numbers follow in parentheses): Old HB, Inc. (f/k/a Hostess Brands, Inc.) (0322), IBC Sales Corporation (3634), IBC Services, LLC (3639), IBC Trucking, LLC (8328), Interstate Brands Corporation (6705) and MCF Legacy, Inc. (0599).

PLEASE TAKE NOTICE OF THE FOLLOWING:

1. Old HB, Inc. (f/k/a Hostess Brands, Inc.) and its five affiliated debtors and debtors in possession (collectively the "Debtors") have filed the Objection of Debtors and Debtors in Possession Seeking to Disallow Certain Paid or Otherwise Satisfied Secured Property Tax Claims (Omnibus Objection No. 27) (the "Claim Objection"), objecting to certain secured property tax claims that have been paid by the Debtors or otherwise satisfied. A copy of the Claim Objection is attached to this Notice as Annex A.

2. The Debtors filed the Claim Objection pursuant to the procedures established in the Order, Pursuant to Sections 105 and 502 of the Bankruptcy Code and Bankruptcy Rules 2002, 3007, 9006, 9014 and 9019, (I) Granting Relief from Certain Limitations of Bankruptcy Rule 3007 and (II) Establishing Procedures for Objecting to and Settling Non-Tort Claims (Docket No. 1244), dated July 20, 2012 (the "Claim Procedures Order").

3. **YOUR RIGHTS AND SECURED CLAIMS MAY BE DISALLOWED OR OTHERWISE AFFECTED AS A RESULT OF THE CLAIM OBJECTION. You should carefully read this Notice, the Claim Objection (and the exhibits thereto) and the Claim Procedures Order and discuss them with your attorney or representative.** If you do not have an attorney, you may wish to consult one.

4. Specifically, the Claim Objection seeks the disallowance of certain secured property tax claims because the Debtors have determined that in each instance such secured claims have been paid or otherwise satisfied. If your secured property tax claim is identified in the Claim Objection then in the service copy of this Notice being sent to you via regular mail is an excerpt of Exhibit A to the Claim Objection setting forth the relief requested by the Debtors in this Claim Objection. Complete copies of Exhibit A to the Claim Objection, which show all secured property tax claims subject to the Claim Objection, are attached to the Claim Objection itself.

5. A hearing to consider the Claim Objection (the "Hearing") will be held before the Honorable Robert D. Drain, United States Bankruptcy Judge, in a courtroom to be determined, 300 Quarropas Street, White Plains, New York 10601, on **September 9, 2014, at 10:00 a.m. (Prevailing Eastern Time)**.

6. If you oppose the relief sought in the Claim Objection and are unable to resolve your opposition with the Debtors before the response deadline of **August 26, 2014 at 4:00 p.m. (Prevailing Eastern Time)** (the "Response Deadline"), you must file a response (the "Response") that: (a) is in writing, with a hard copy sent to Chambers; (b) conforms to the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and the Local Rules for the United States Bankruptcy Court for the Southern District of New York; and (c) is filed with the Bankruptcy Court and served in accordance with the Claim Procedures Order and the Administrative Order, Pursuant to Bankruptcy Rule 1015(c), Establishing Case Management and Scheduling Procedures (Docket No. 1746) (the "Case Management Order"), so as to be **actually received** by the parties on the Special Service List (as such term is defined in the Case Management Order), including the Debtors' counsel, at (i) Jones Day, 222 East 41st Street, New York, New York 10017 (Attn: David Marks, Esq.) and (ii) Jones Day, North Point, 901 Lakeside Avenue Cleveland, Ohio 44114 (Attn: Ryan T. Routh, Esq.), **not later than the**

Response Deadline.

7. If you or your designated attorney or representative do not file and serve a Response before the Response Deadline in accordance with the procedures described above, the Court may enter an order granting the relief requested in the Claim Objection without further notice or hearing.

8. To facilitate a resolution of any Response to the Claim Objection, you are encouraged to provide in your Response the name(s), address(es), telephone number(s), facsimile number(s) and e-mail address(es) of the person(s) with the authority to reconcile, settle or otherwise resolve your opposition to the Claim Objection.

9. The Debtors may file and serve a reply to your Response by not later than 12:00 p.m. (Prevailing Eastern Time) on the day that is three business days before the Hearing.

10. Pursuant to Bankruptcy Rule 9014(e) and the Claim Procedures Order, the first Hearing on your Response, if any, to the Claim Objection shall not be an evidentiary hearing at which witnesses may testify.

11. If you do not oppose the relief sought in the Claim Objection, then you are not required to file and serve any Response or appear at the Hearing.

12. Electronic copies of the Claim Objection, the Claim Procedures Order, the Case Management Order and the Special Service List may be obtained from the Court's website at <http://ecf.nysb.uscourts.gov> or, free of charge, at <http://www.kccllc.net/hostess>.

Dated: July 31, 2014
New York, New York

Respectfully submitted,

/s/ Corinne Ball
Corinne Ball
Lisa G. Laukitis
David G. Marks
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ATTORNEYS FOR DEBTORS AND
DEBTORS IN POSSESSION

ANNEX A

Hearing Date and Time: September 9, 2014 at 10:00 a.m. (Prevailing Eastern Time)
Response Deadline: August 26, 2014 at 4:00 p.m. (Prevailing Eastern Time)

**CLAIMANTS RECEIVING THIS OMNIBUS OBJECTION NO. 27 SHOULD
LOCATE THEIR NAMES AND CLAIMS IN EXHIBIT A TO THE OBJECTION**

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:	Chapter 11
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Old HB, Inc.	:	Case No. 12-22052 (RDD)
(f/k/a Hostess Brands, Inc.), <i>et al.</i> , ¹	:	
	:	(Jointly Administered)
Debtors.	:	
	:	
-----X	:	

**OBJECTION OF DEBTORS AND DEBTORS IN
POSSESSION SEEKING TO DISALLOW CERTAIN PAID OR OTHERWISE
SATISFIED SECURED PROPERTY TAX CLAIMS (OMNIBUS OBJECTION NO. 27)**

¹ The Debtors are the following six entities (the last four digits of their respective taxpayer identification numbers follow in parentheses): Old HB, Inc. (f/k/a Hostess Brands, Inc.) (0322), IBC Sales Corporation (3634), IBC Services, LLC (3639), IBC Trucking, LLC (8328), Interstate Brands Corporation (6705) and MCF Legacy, Inc. (0599).

TO THE HONORABLE ROBERT D. DRAIN,
UNITED STATES BANKRUPTCY JUDGE:

Old HB, Inc. (f/k/a Hostess Brands, Inc.) and its five domestic direct and indirect subsidiaries, as debtors and debtors in possession (collectively, the "Debtors"), respectfully represent as follows:

Background

1. On January 11, 2012 (the "Petition Date"), the Debtors commenced their reorganization cases by filing voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"). The Debtors' chapter 11 cases have been consolidated and are being administered jointly for procedural purposes only.

2. The Debtors are authorized to continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

3. On July 6, 2012, the Debtors filed the Motion of Debtors and Debtors in Possession, Pursuant to Sections 105 and 502 of the Bankruptcy Code and Bankruptcy Rules 2002, 3007, 9006, 9014 and 9019, for an Order (I) Granting Relief from Certain Limitations of Bankruptcy Rule 3007 and (II) Establishing Procedures for Objecting to and Settling Non-Tort Claims (Docket No. 1197) (the "Claim Procedures Motion"). On July 20, 2012, the Court entered an order approving the Claim Procedures Motion (Docket No. 1244) (the "Claim Procedures Order"). Among other things, the Claim Procedures Order approved certain (a) modifications to Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"); and (b) procedures for the filing and prosecution of objections to non-tort claims filed or scheduled in these chapter 11 cases (the "Claim Objection Procedures").

4. On November 16, 2012, the Debtors filed a motion seeking authority to wind down their businesses and various related relief (Docket No. 1710) (the "Winddown Motion"). After hearings on November 19, 2012, November 21, 2012 and November 29, 2012, the Court entered a final order approving the Winddown Motion on November 30, 2012 (Docket No. 1871). The Debtors are now pursuing an orderly winddown of their businesses and concluding the sale and liquidation of substantially all of their assets in chapter 11.

The Debtors' Secured Claims

5. At the commencement of these chapter 11 cases, the Debtors maintained four separate prepetition secured lending facilities with a total aggregate secured indebtedness of approximately \$861 million as of the Petition Date (the "Prepetition Secured Debt"). Pursuant to the terms of these secured lending facilities, virtually all of the Debtors' assets were, and continue to be, encumbered by liens.

6. To date, essentially all of the Debtors' assets have been sold in accordance with the Winddown Order, and the proceeds from such sales have allowed the Debtors to pay their postpetition funded secured debt and the majority of the Prepetition Secured Debt in full; however, the Debtors believe that it is unlikely that they ultimately will be able to satisfy the entirety of their fourth lien Prepetition Secured Debt and begin to make payments to junior creditors.

7. In addition to the Prepetition Secured Debt, certain proofs of claim and/or administrative claim request forms filed in these chapter 11 cases assert secured status, with liens that potentially are senior to the liens of the holders of Prepetition Secured Debt. With this in mind, the Debtors undertook a review of such claims to assess the validity of each claim's secured status. As a result of this review, the Debtors identified certain claimants that asserted

secured property tax claims against one or more Debtors that the Debtors believe have been paid or otherwise satisfied (the "Satisfied Claims").

Jurisdiction

8. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Requested Relief

9. Pursuant to sections 101 and 502 of the Bankruptcy Code, Bankruptcy Rule 3007 and the Claim Procedures Order, the Debtors hereby seek the entry of an order disallowing and expunging the secured portion of each Satisfied Claim identified on Exhibit A attached hereto and incorporated herein by reference. The Declaration of Tom Apel, filed in support of this Objection, is attached hereto as Exhibit B and incorporated herein by reference. A proposed form of order is attached hereto as Exhibit C.

Request to Disallow the Secured Portion of the Satisfied Claims

10. In connection with the Debtors' review of their applicable books and records and analysis of the alleged underlying liabilities, the Debtors have determined that the secured portion of each Satisfied Claim asserts prepetition and/or postpetition secured tax liabilities that were paid or otherwise satisfied, to the extent valid. In particular, the secured portion of each of the Satisfied Claims identified on Exhibit A was paid or otherwise satisfied in the manner described therein.

11. The cover page of Exhibit A lists all of the taxing authorities identified on the subsequent pages in state alphabetical order, along with the page number of the Exhibit in which their claim information is provided. After the cover page, only one Taxing Authority is identified per page. On each page, the Debtors have identified on the top half of the page all

relevant proofs of claim that the Taxing Authority has filed that relate in any way to real or personal property tax matters. On the bottom half of the page, the Debtors have identified all of the payments that have been made to the Taxing Authority that relate to the claimed real or personal property taxes.²

12. For each Satisfied Claim, the Debtors have listed one or more "Sale Closing Dates" or "Lease Termination Dates," as applicable. These refer to the date when the Debtors either sold the property subject to tax or terminated their lease of the location where the owned personal property that is being taxed was located. The Debtors believe that all secured taxes that relate to periods prior to these dates have by this point in time been paid or otherwise satisfied, and that any secured taxes owed subsequent to these dates are not the responsibility of the Debtors to pay.

13. With respect to the Satisfied Claims identified on Exhibit A, in many cases, the identified payments were made on the Debtors' behalf by parties other than the Debtors. In some instances, property tax payments were made by title companies at the closing of the sales of the real or personal property. In other instances, such payments were made by the buyer of the property (who was reimbursed by the Debtors for the Debtors' pro-rated share of the applicable tax bills) or by the successor to the buyer of the property.

14. As is clear from Exhibit A, the amounts asserted in the claims do not line up perfectly with the payment amounts. The reasons for this are varied. In many cases, the property taxes that were paid were paid past their due date, and thus had accumulated undischarged penalties or interest that were not reflected in amount asserted in the proof of

²

As such, claims filed by Taxing Authorities solely for taxes that are not property taxes are not identified in Exhibit A. In addition, in some states, certain kinds of property taxes are not secured by a statutory lien. In instances where a Taxing Authority has asserted both secured and unsecured claims in the same proof of claim, the Debtors have only paid the secured portion and are only asserting by this Objection that the secured portion of the proof of claim should be disallowed as paid.

claim. In other instances, the property taxes asserted in the proof of claim were estimated or based upon prior years' figures and an updated tax amount was later provided to the Debtors. In other instances, the amount paid was for an overlapping, but different, time period from what was asserted in the proof of claim.

15. For all of the Satisfied Claims, the Debtors have performed significant due diligence to seek to determine the proper amount to be paid, either through telephone conferences with the taxing authority's employees, a review of the publicly-available tax information accessible by electronic means, a review of the tax bills provided or other means. As such, the Debtors believe that the amounts paid accurately reflect the secured liabilities owed, regardless of what information was included or excluded from the proofs of claim.

16. Pursuant to section 101 of the Bankruptcy Code, a creditor holds a claim against a bankruptcy estate only to the extent that it has a "right to payment" for the asserted liability. See 11 U.S.C. §§ 101(5), 101(10). By contrast, there is no right to payment—and therefore no claim—to the extent that the asserted liability already has been paid or satisfied or otherwise is no longer due and owing by a debtor.

17. As described above, the Debtors believe that all valid secured obligations of the Debtors with respect to the secured portions of the Satisfied Claims have been paid, either by the Debtors or by some other party. Because the Debtors have determined that each claimant has no further right to payment on account of the applicable portion of each Satisfied Claim, the secured portions of the Satisfied Claims identified on Exhibit A should now be disallowed and expunged pursuant to section 502 of the Bankruptcy Code.

Reservation of Rights

18. The Debtors currently believe that they will not have sufficient funds to make distributions to any creditors in their chapter 11 cases that are not the holders of secured

claims (unless such claims are included within the Winddown Budget). Accordingly, the Debtors have not sought to reconcile the remaining portion of the Satisfied Claims, if any, to determine whether they assert valid liabilities against the Debtors' estates for priority or general unsecured claims and, as a result, request that any determination with respect to the correct dollar amount of any unsecured portion of a Satisfied Claim be postponed until it is clear that a distribution will be available to holders of such unsecured claims.

Nature of Initial Hearing

19. In accordance with paragraph 5(b)(ii) of the Claim Procedures Order and Bankruptcy Rule 9014(e), the initial hearing with respect to this Objection scheduled for September 9, 2014, shall not be an evidentiary hearing at which witnesses may testify.

Notice

20. Pursuant to the Claim Procedures Order and the Administrative Order, Pursuant to Rule 1015(c) of the Federal Rules of Bankruptcy Procedure, Establishing Case Management and Scheduling Procedures (Docket No. 1746) (the "Case Management Order"), a copy of this Objection has been provided to each affected Claimant, along with an individualized notice of this Objection. Copies of this Objection have also been served upon the parties identified on the Special Service List and the General Service List (as such terms are defined in the Case Management Order). The Debtors submit that no other or further notice need be provided.

WHEREFORE, the Debtors respectfully request that the Court (i) enter an order, substantially in the form attached hereto as Exhibit C, disallowing and expunging each Satisfied Claim; and (ii) grant such other and further relief to the Debtors as the Court may deem proper.

Dated: July 31, 2014
New York, New York

Respectfully submitted,

/s/ Corinne Ball
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ATTORNEYS FOR DEBTORS AND
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EXHIBIT A

Cover page to Exhibit A

<u>Taxing Authority Name</u>	<u>Page No.</u>
Bartholomew County Treasurer, Indiana	1
Clark County Treasurer, Indiana	2
Marion County Treasurer, Indiana	3
Rush County Treasurer, Indiana	4
Tangipahoa Parish Tax Collector, Louisiana	5
Detroit City Treasurer, Michigan	6
New York City Department of Finance, New York	7
Guilford County Tax Department, North Carolina	8
Allen County Treasurer, Ohio	9
Hamilton County Treasurer, Ohio	10
Ross County Treasurer, Ohio	11
Comanche County Treasurer, Barbara Burk, Oklahoma	12
Greenville Independent School District, Texas	13
Mineral Wells City, Texas	14
Mineral Wells Independent School District, Texas	15
Palo Pinto County, Texas	16

Exhibit Page No.

1

Tax claim(s) filed by:

Bartholomew County Treasurer, Indiana

Sale closing date:

7/19/2013

Claims

Claimant Name	Creditor Notice Name	Address	City	State	Claim Amount	Non-Duplicate Secured Claim Amount	Date Filed	Claim No.	Nature Per Claimant's Form	Debtor Name
Bartholomew County Treasurer, Indiana		440 3rd St Ste 103	Columbus	IN	62,421.60	62,421.60	4/6/2012	1461	Secured	Interstate Brands Corporation
Total claims filed					\$ 62,421.60	\$ 62,421.60				

Payments

Claimant Name	Payor	Amount paid	Date paid
Bartholomew County Treasurer, Indiana	Flowers Foods	\$ 96,336.03	8/26/2013
Bartholomew County Treasurer, Indiana	Flowers Foods	\$ 37,305.87	1/10/2014
Bartholomew County Treasurer, Indiana	Flowers Foods	\$ 65,846.02	4/28/2014
Total payments made		\$ 199,487.92	

Exhibit Page No. 2

Tax claim(s) filed by: Clark County Treasurer, Indiana

Sale closing date: 8/29/2013

Claims

Claimant Name	Creditor Notice Name	Address	City	State	Claim Amount	Non-Duplicate Secured Claim Amount	Date Filed	Claim No.	Nature Per Claimant's Form	Debtor Name
Clark County Treasurer, Indiana	C/O LAURA A. HARBISON	141 EAST COURT AVE	NEW ALBANY	IN	4,156.50	4,156.50	3/25/2013	22184	Administrative	IBC Sales Corporation

Total claims filed **\$4,156.50 \$4,156.50**

Payments

Claimant Name	Payor	Amount paid	Date paid
Clark County Treasurer, Indiana	Paid by First American Title Insurance Company for Hackman Capital Partners LLC	\$ 9,029.70	9/5/2013
Clark County Treasurer, Indiana	Hackman Capital Partners LLC	\$ 2,058.00	4/29/2014
Clark County Treasurer, Indiana	Hackman Capital Partners LLC	\$ 2,058.00	5/12/2014

Total payments made **\$ 13,145.70**

Exhibit Page No. 3

Tax claim(s) filed by: Marion County Treasurer, Indiana

Sale closing date: 4/9/2013

Claims

Claimant Name	Creditor Notice Name	Address	City	State	Claim Amount	Non-Duplicate Secured Claim Amount	Date Filed	Claim No.	Nature Per Claimant's Form	Debtor Name
Marion County Treasurer, Indiana	B. Darland	200 E Washington St Ste 1041	Indianapolis	IN	10,349.02	10,349.02	3/27/2012	863	Secured	IBC Sales Corporation
Marion County Treasurer, Indiana	B. Darland	200 E Washington St Ste 1041	Indianapolis	IN	121,380.00	121,380.00	3/27/2012	868	Secured	Interstate Brands Corporation

Total claims filed **\$ 131,729.02 \$ 131,729.02**

Payments

Claimant Name	Payor	Amount paid	Date paid
Marion County Treasurer, Indiana	Hostess Brands LLC	\$ 53,297.56	5/10/2013
Marion County Treasurer, Indiana	Hostess Brands LLC	\$ 131,729.02	5/24/2013
Marion County Treasurer, Indiana	Hostess Brands LLC	\$ 53,297.56	11/12/2013
Marion County Treasurer, Indiana	Hostess Brands LLC	\$ 47,986.50	5/6/2014
Marion County Treasurer, Indiana	Hostess Brands LLC	\$ 4,196.26	5/16/2014
Marion County Treasurer, Indiana	Hostess Brands LLC	\$ 51,982.93	7/18/2014
Marion County Treasurer, Indiana	Hostess Brands LLC	\$ 2,754.72	7/22/2014

Total payments made **\$ 345,244.55**

Exhibit Page No. 4

Tax claim(s) filed by: Rush County Treasurer, Indiana

Sale closing date: 8/29/2013

Claims

Claimant Name	Creditor Notice Name	Address	City	State	Claim Amount	Non-Duplicate Secured Claim Amount	Date Filed	Claim No.	Nature Per Claimant's Form	Debtor Name
Rush County Treasurer, Indiana		101 E 2nd St	Rushville	IN	1,872.71	1,872.71	6/28/2012	4541	Secured	IBC Sales Corporation
Rush County Treasurer, Indiana		101 E 2nd St	Rushville	IN	49.90	-	6/28/2012	4541	General Unsecured	IBC Sales Corporation
Total claims filed					\$ 1,922.61	\$ 1,872.71				

Payments

Claimant Name	Payor	Amount paid	Date paid
Rush County Treasurer, Indiana	Paid by First American Title Insurance Company for Hackman Capital Partners LLC	\$ 4,029.72	9/6/2013
Rush County Treasurer, Indiana	Hackman Capital Partners LLC or its successor	\$ 886.26	4/28/2014
Rush County Treasurer, Indiana	Hackman Capital Partners LLC or its successor	\$ 876.26	5/22/2014
Total payments made		\$ 5,792.24	

Exhibit Page No. 5

Tax claim(s) filed by: Tangipahoa Parish Tax Collector, Louisiana

Sale closing date: 8/29/2013

Claims

Claimant Name	Creditor Notice Name	Address	City	State	Claim Amount	Non-Duplicate Secured Claim Amount	Date Filed	Claim No.	Nature Per Claimant's Form	Debtor Name
Tangipahoa Parish Tax Collector, Louisiana		PO Box 942	Amite	LA	36.20	36.20	3/26/2013	23490	Administrative	IBC Sales Corporation
Tangipahoa Parish Tax Collector, Louisiana		PO Box 942	Amite	LA	2,925.89	2,925.89	3/26/2013	23491	Administrative	IBC Sales Corporation

Total claims filed **\$ 2,962.09 \$ 2,962.09**

Payments

Claimant Name	Payor	Amount paid	Date paid
Tangipahoa Parish Tax Collector, Louisiana	Paid by First American Title Insurance Company for Hackman Capital Partners LLC	\$ 2,925.89	9/12/2013
Tangipahoa Parish Tax Collector, Louisiana	Hackman Capital Partners LLC or its successor	\$ 2,596.91	12/27/2013

Total payments made **\$ 5,522.80**

Exhibit Page No. 6

Tax claim(s) filed by: Detroit City Treasurer, Michigan

Sale closing date: 8/29/2013

Claims

Claimant Name	Creditor Notice Name	Address	City	State	Claim Amount	Non-Duplicate Secured Claim Amount	Date Filed	Claim No.	Nature Per Claimant's Form	Debtor Name
Detroit City Treasurer, Michigan	Attn. Mary Beth Cobbs	Law Department	Detroit	MI	13.48	13.48	5/4/2012	4361	Secured	Old HB, Inc. (f/k/a Hostess Brands, Inc.)
Detroit City Treasurer, Michigan	Attn. Mary Beth Cobbs	Law Department	Detroit	MI	81.86	81.86	5/4/2012	4365	Secured	Old HB, Inc. (f/k/a Hostess Brands, Inc.)
Total claims filed					\$ 95.34	\$ 95.34				

Payments

Claimant Name	Payor	Amount paid	Date paid
Detroit City Treasurer, Michigan	Paid by First American Title Insurance Company for Hackman Capital Partners LLC	\$ 16,167.75	8/29/2013
Detroit City Treasurer, Michigan	IBC Sales Corporation	\$ 398.16	1/29/2014
Detroit City Treasurer, Michigan	IBC Sales Corporation	\$ 227.50	7/16/2014
Total payments made		\$ 16,793.41	

Exhibit Page No. 7

Tax claim(s) filed by: New York City Department of Finance, New York

Sale closing date: 4/9/2013 Hostess Brands LLC
7/19/2013 Flowers Foods

Claims

Claimant Name	Creditor Notice Name	Address	City	State	Claim Amount	Non-Duplicate Secured Claim Amount	Date Filed	Claim No.	Nature Per Claimant's Form	Debtor Name
New York City Department of Finance, New York	Legal Affairs Division	345 Adams Street, 3rd Floor	Brooklyn	NY	7,266.63	7,266.63	8/13/2013	5733	Secured	Old HB, Inc. (f/k/a Hostess Brands, Inc.)
New York City Department of Finance, New York	Alan Emdin, Office of Legal Affairs	345 Adams Street, 3rd Fl.	Brooklyn	NY	41,850.00	41,850.00	3/20/2013	23489	Administrative	Old HB, Inc. (f/k/a Hostess Brands, Inc.)
New York City Department of Finance, New York	Legal Affairs Division	345 Adams Street, 3rd Fl.	Brooklyn	NY	241,331.30	241,331.30	8/13/2013	23590	Administrative	Old HB, Inc. (f/k/a Hostess Brands, Inc.)

Total claims filed

\$ 290,447.93 \$ 290,447.93

Payments

Claimant Name	Payor	Amount paid	Date paid
New York City Department of Finance, New York	Paid by title company for purchaser (Royal Brothers Jamaica Realty LLC)	\$ 65,220.80	10/11/2012
New York City Department of Finance, New York	Hostess Brands LLC	\$ 165,711.56	5/28/2013
New York City Department of Finance, New York	Flowers Foods	\$ 118,313.38	7/31/2013
New York City Department of Finance, New York	First American Title Insurance Company for purchaser (Eighteen PAC Company)	\$ 242,881.93	8/20/2013
New York City Department of Finance, New York	Flowers Foods	\$ 39,305.35	11/12/2013
New York City Department of Finance, New York	Paid by purchaser (Eighteen PAC Company) or its successor	\$ 87,966.95	1/1/2014

Total payments made

\$ 719,399.97

Exhibit Page No.

8

Tax claim(s) filed by:

Guilford County Tax Department, North Carolina

Sale closing date: 8/29/2013

Claims

Claimant Name	Creditor Notice Name	Address	City	State	Claim Amount	Non-Duplicate Secured Claim Amount	Date Filed	Claim No.	Nature Per Claimant's Form	Debtor Name
Guilford County Tax Department, North Carolina		PO Box 3328	Greensboro	NC	486.97	486.97	9/19/2013	5740	Secured	Old HB, Inc. (f/k/a Hostess Brands, Inc.)
Guilford County Tax Department, North Carolina		PO Box 3328	Greensboro	NC	71.40	-	9/19/2013	5740	General Unsecured	Old HB, Inc. (f/k/a Hostess Brands, Inc.)
Total claims filed					\$ 558.37	\$ 486.97				

Payments

Claimant Name	Payor	Amount paid	Date paid
Guilford County Tax Department, North Carolina	Paid by First American Title Insurance Company for Hackman Capital Partners LLC	\$ 19,986.99	8/29/2013
Guilford County Tax Department, North Carolina	Hackman Capital Partners LLC or its successor	\$ 486.97	1/3/2014
Guilford County Tax Department, North Carolina	IBC Sales Corporation	\$ 57.62	2/9/2014
Guilford County Tax Department, North Carolina	IBC Sales Corporation	\$ 13.78	7/16/2014
Total payments made		\$ 20,545.36	

Exhibit Page No.

9

Tax claim(s) filed by:

Allen County Treasurer, Ohio

Sale closing date: 8/29/2013

Claims

Claimant Name	Creditor Notice Name	Address	City	State	Claim Amount	Non-Duplicate Secured Claim Amount	Date Filed	Claim No.	Nature Per Claimant's Form	Debtor Name
Allen County Treasurer, Ohio		P.O. BOX 123	LIMA	OH	2,852.59	2,852.59	4/16/2012	2648	Secured	IBC Sales Corporation

Total claims filed

\$2,852.59 \$2,852.59

Payments

Claimant Name	Payor	Amount paid	Date paid
Allen County Treasurer, Ohio	Paid by First American Title Insurance Company for Hackman Capital Partners LLC	\$ 3,546.08	8/29/2013
Allen County Treasurer, Ohio	Paid by First American Title Insurance Company for Hackman Capital Partners LLC	\$ 3,232.60	8/29/2013
Allen County Treasurer, Ohio	Hackman Capital Partners LLC or its successor	\$ 1,565.07	2/4/2014
Allen County Treasurer, Ohio	Hackman Capital Partners LLC or its successor	\$ 1,563.05	4/25/2014

Total payments made

\$ 9,906.80

Exhibit Page No. 10

Tax claim(s) filed by: Hamilton County Treasurer, Ohio

Sale closing date: 8/29/2013

Claims

Claimant Name	Creditor Notice Name	Address	City	State	Claim Amount	Non-Duplicate Secured Claim Amount	Date Filed	Claim No.	Nature Per Claimant's Form	Debtor Name
Hamilton County Treasurer, Ohio		138 East Court Street	Cincinnati	OH	20,706.09	20,706.09	3/26/2012	1026	Secured	Interstate Brands Corporation
Hamilton County Treasurer, Ohio		138 East Court Street	Cincinnati	OH	6,711.22	6,711.22	3/26/2012	1027	Secured	IBC Sales Corporation
Hamilton County Treasurer, Ohio		138 East Court Street	Cincinnati	OH	5,243.20	5,243.20	3/26/2012	1028	Secured	IBC Sales Corporation
Hamilton County Treasurer, Ohio		138 East Court Street	Cincinnati	OH	10,517.51	10,517.51	3/26/2012	1029	Secured	IBC Sales Corporation

Total claims filed

\$ 43,178.02 \$ 43,178.02

Payments

Claimant Name	Payor	Amount paid	Date paid
Hamilton County Treasurer, Ohio	Paid by First American Title Insurance Company for Hackman Capital Partners LLC	\$ 55,617.81	8/29/2013
Hamilton County Treasurer, Ohio	Paid by First American Title Insurance Company for Hackman Capital Partners LLC	\$ 47,037.59	9/26/2013
Hamilton County Treasurer, Ohio	Hackman Capital Partners LLC or its successor	\$ 12,958.49	1/23/2014
Hamilton County Treasurer, Ohio	Hackman Capital Partners LLC or its successor	\$ 3,340.40	1/28/2014
Hamilton County Treasurer, Ohio	Hackman Capital Partners LLC or its successor	\$ 5,984.00	2/20/2014
Hamilton County Treasurer, Ohio	Hackman Capital Partners LLC or its successor	\$ 6,582.40	5/14/2014
Hamilton County Treasurer, Ohio	Hackman Capital Partners LLC or its successor	\$ 16,060.67	6/20/2014

Total payments made

\$ 147,581.36

Exhibit Page No. 11

Tax claim(s) filed by: Ross County Treasurer, Ohio

Sale closing date: 8/29/2013

Claims

Claimant Name	Creditor Notice Name	Address	City	State	Claim Amount	Non-Duplicate Secured Claim Amount	Date Filed	Claim No.	Nature Per Claimant's Form	Debtor Name
Ross County Treasurer, Ohio		2 N. PAINT ST	CHILLICOTHE	OH	4,131.90	4,131.90	4/2/2012	1268	Secured	IBC Sales Corporation

Total claims filed **\$4,131.90 \$ 4,131.90**

Payments

Claimant Name	Payor	Amount paid	Date paid
Ross County Treasurer, Ohio	Paid by First American Title Insurance Company for Hackman Capital Partners LLC	\$ 9,229.63	8/29/2013
Ross County Treasurer, Ohio	Hackman Capital Partners LLC or its successor	\$ 2,154.08	1/16/2014
Ross County Treasurer, Ohio	Hackman Capital Partners LLC or its successor	\$ 2,154.08	6/16/2014

Total payments made **\$ 13,537.79**

Exhibit Page No.

12

Tax claim(s) filed by:

Comanche County Treasurer, Barbara Burk, Oklahoma

Sale closing date:

4/9/2013

Claims

Claimant Name	Creditor Notice Name	Address	City	State	Claim Amount	Non-Duplicate Secured Claim Amount	Date Filed	Claim No.	Nature Per Claimant's Form	Debtor Name
Comanche County Treasurer, Barbara Burk, Oklahoma		315 SW 5th St, Room 300	Lawton	OK	2,064.52	2,064.52	3/19/2013	21952	Administrative	Old HB, Inc. (f/k/a Hostess Brands, Inc.)
Total claims filed					\$2,064.52	\$2,064.52				

Payments

Claimant Name	Payor	Amount paid	Date paid
Comanche County Treasurer, Barbara Burk, Oklahoma	Hostess Brands LLC	\$ 2,149.26	5/24/2013
Comanche County Treasurer, Barbara Burk, Oklahoma	Hostess Brands LLC	\$ 2,056.91	3/11/2014
Total payments made		\$ 4,206.17	

Exhibit Page No.

13

Tax claim(s) filed by:

Greenville Independent School District, Texas

Lease termination date: 12/31/2012

Claims

Claimant Name	Creditor Notice Name	Address	City	State	Claim Amount	Non-Duplicate Secured Claim Amount	Date Filed	Claim No.	Nature Per Claimant's Form	Debtor Name
Greenville Independent School District, Texas	David Hudson, Perdue, Brandon, Fielder, Collins & Mott, L.L.P.	PO Box 2007	Tyler	TX	2,440.39	2,440.39	5/30/2012	4458	Secured	IBC Sales Corporation
Greenville Independent School District, Texas	David Hudson, Perdue, Brandon, Fielder, Collins & Mott, L.L.P.	PO Box 2007	Tyler	TX	1,654.30	1,654.30	5/30/2012	4460	Secured	Interstate Brands Corporation
Greenville Independent School District, Texas	c o Perdue Brandon Fielder Collins & Mott, LLP	PO Box 2007	Tyler	TX	195.08	195.08	3/18/2013	21817	Administrative	IBC Sales Corporation
Greenville Independent School District, Texas	c o Perdue Brandon Fielder Collins & Mott, LLP	PO Box 2007	Tyler	TX	862.67	862.67	3/18/2013	21871	Administrative	Interstate Brands Corporation

Total claims filed

\$5,152.44 \$5,152.44

Payments

Claimant Name	Payor	Amount paid	Date paid
Greenville Independent School District, Texas	Interstate Brands Corporation	\$ 4,189.69	9/3/2013
Greenville Independent School District, Texas	IBC Sales Corporation	\$ 1,358.01	4/23/2014

Total payments made

\$ 5,547.70

Exhibit Page No. 14

Tax claim(s) filed by: Mineral Wells City, Texas

Lease termination date: 12/31/2012

Claims

Claimant Name	Creditor Notice Name	Address	City	State	Claim Amount	Non-Duplicate Secured Claim Amount	Date Filed	Claim No.	Nature Per Claimant's Form	Debtor Name
Mineral Wells City, Texas	Elizabeth Banda Calvo, Perdue, Brandon, Fielder, Collins & Mott, L.L.P.	P.O. Box 13430	Arlington	TX	466.09	-	1/30/2012	119	Secured	Interstate Brands Corporation
Mineral Wells City, Texas	Elizabeth Banda Calvo, Perdue, Brandon, Fielder, Collins & Mott, L.L.P.	P.O. Box 13430	Arlington	TX	33.07	-	1/30/2012	120	Secured	IBC Sales Corporation
Mineral Wells City, Texas	Elizabeth Banda Calvo, Perdue, Brandon, Fielder, Collins & Mott, L.L.P.	P.O. Box 13430	Arlington	TX	1,849.05	1,849.05	11/26/2012	5263	Secured	Interstate Brands Corporation
Mineral Wells City, Texas	Elizabeth Banda Calvo, Perdue, Brandon, Fielder, Collins & Mott, L.L.P.	P.O. Box 13430	Arlington	TX	28.21	28.21	11/26/2012	5266	Secured	IBC Sales Corporation

Total claims filed **\$2,376.42** **\$1,877.26**

Claim 5263 amends claim 119

Claim 5266 amends claim 120

Payments

Claimant Name	Payor	Amount paid	Date paid
Mineral Wells City, Texas	Interstate Brands Corporation	\$ 2,928.12	11/25/2013
Mineral Wells City, Texas	IBC Sales Corporation	\$ 208.18	4/30/2014

Total payments made **\$ 3,136.30**

Exhibit Page No.

15

Tax claim(s) filed by:

Mineral Wells Independent School District, Texas

Lease termination date: 12/31/2012

Claims

Claimant Name	Creditor Notice Name	Address	City	State	Claim Amount	Non-Duplicate Secured Claim Amount	Date Filed	Claim No.	Nature Per Claimant's Form	Debtor Name
Mineral Wells Independent School District, Texas	Elizabeth Banda Calvo, Perdue, Brandon, Fielder, Collins & Mott, L.L.P.	P.O. Box 13430	Arlington	TX	87.40	-	1/30/2012	122	Secured	IBC Sales Corporation
Mineral Wells Independent School District, Texas	Elizabeth Banda Calvo, Perdue, Brandon, Fielder, Collins & Mott, L.L.P.	P.O. Box 13430	Arlington	TX	1,231.67	-	1/30/2012	157	Secured	Interstate Brands Corporation
Mineral Wells Independent School District, Texas	Elizabeth Banda Calvo, Perdue, Brandon, Fielder, Collins & Mott, L.L.P.	P.O. Box 13430	Arlington	TX	74.55	74.55	11/26/2012	5267	Secured	IBC Sales Corporation
Mineral Wells Independent School District, Texas	Elizabeth Banda Calvo, Perdue, Brandon, Fielder, Collins & Mott, L.L.P.	P.O. Box 13430	Arlington	TX	4,969.45	4,969.45	11/26/2012	5268	Secured	Interstate Brands Corporation

Total claims filed

\$6,363.07 \$5,044.00

Claim 5267 amends claim 122

Claim 5268 amends claim 157

The Claimant advised the Debtors that certain of the taxes asserted in the proof of claim 5268 were not in fact owed by the Debtors.

Payments

Claimant Name	Payor	Amount paid	Date paid
Mineral Wells Independent School District, Texas	Interstate Brands Corporation	\$ 2,928.12	11/25/2013
Mineral Wells Independent School District, Texas	IBC Sales Corporation	\$ 208.18	4/30/2014

Total payments made

\$ 3,136.30

Exhibit Page No.

16

Tax claim(s) filed by:

Palo Pinto County, Texas

Lease termination date: 12/31/2012

Claims

Claimant Name	Creditor Notice Name	Address	City	State	Claim Amount	Non-Duplicate Secured Claim Amount	Date Filed	Claim No.	Nature Per Claimant's Form	Debtor Name
Palo Pinto County, Texas	Elizabeth Banda Calvo, Perdue, Brandon, Fielder, Collins & Mott, L.L.P.	P.O. Box 13430	Arlington	TX	522.67	-	1/30/2012	118	Secured	Interstate Brands Corporation
Palo Pinto County, Texas	Elizabeth Banda Calvo, Perdue, Brandon, Fielder, Collins & Mott, L.L.P.	P.O. Box 13430	Arlington	TX	37.09	-	1/30/2012	121	Secured	IBC Sales Corporation
Palo Pinto County, Texas	Elizabeth Banda Calvo, Perdue, Brandon, Fielder, Collins & Mott, L.L.P.	P.O. Box 13430	Arlington	TX	1,877.55	1,877.55	11/26/2012	5264	Secured	Interstate Brands Corporation
Palo Pinto County, Texas	Elizabeth Banda Calvo, Perdue, Brandon, Fielder, Collins & Mott, L.L.P.	P.O. Box 13430	Arlington	TX	32.69	32.69	11/26/2012	5265	Secured	IBC Sales Corporation

Total claims filed

\$ 2,470.00 \$ 1,910.24

Claim 5264 amends claim 118

Claim 5265 amends claim 121

Payments

Claimant Name	Payor	Amount paid	Date paid
Palo Pinto County, Texas	Interstate Brands Corporation	\$ 2,928.12	11/25/2013
Palo Pinto County, Texas	IBC Sales Corporation	\$ 208.18	4/30/2014

Total payments made

\$ 3,136.30

EXHIBIT B

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : Chapter 11
Old HB, Inc. :
(f/k/a Hostess Brands, Inc.), *et al.*,¹ : Case No. 12-22052 (RDD)
Debtors. : (Jointly Administered)
-----X

**DECLARATION OF TOM APEL
IN SUPPORT OF OBJECTION OF DEBTORS AND DEBTORS
IN POSSESSION SEEKING TO DISALLOW CERTAIN PAID OR OTHERWISE
SATISFIED SECURED PROPERTY TAX CLAIMS (OMNIBUS OBJECTION NO. 27)**

I, Tom Apel, make this Declaration under 28 U.S.C. § 1746 and state as follows:

1. I am older than 21 years of age and suffer no legal disability. I am competent to make this Declaration.
2. I submit this Declaration for all permissible purposes under the Federal Rules of Bankruptcy Procedure, the Federal Rules of Civil Procedure and the Federal Rules of Evidence in support of the Objection of Debtors and Debtors in Possession Seeking to Disallow Certain Paid or Otherwise Satisfied Secured Property Tax Claims (Omnibus Objection No. 27) (the "Objection").² I have read the Objection, and I am generally familiar with the information contained therein.
3. I am the Vice President of Tax for Debtor Old HB, Inc. I have served in this position since October of 2010, and previously served in the same position from May 2000

¹ The Debtors are the following six entities (the last four digits of their respective taxpayer identification numbers follow in parentheses): Old HB, Inc. (f/k/a Hostess Brands, Inc.) (0322), IBC Sales Corporation (3634), IBC Services, LLC (3639), IBC Trucking, LLC (8328), Interstate Brands Corporation (6705) and MCF Legacy, Inc. (0599).

² Capitalized terms used but not otherwise defined herein have the meanings given to them in the Objection.

to January 2006, and as Director of Tax from April 1988 through April 2000. Among my responsibilities in this position, I am the individual at the Debtors responsible for assisting the Debtors in their review and analysis of all tax claims asserted in these chapter 11 cases and coordinating the overall tax claims reconciliation process. The other individuals involved in this process act either (a) at my direction and under my supervision or (b) with my advice, consultation and coordination. Accordingly, I am familiar with the relevant matters addressed herein and with the activities that have taken place to date concerning the review and analysis of the tax claims asserted in these cases, including all of the Improperly Asserted Secured Claims and circumstances described in the Objection.

4. Except as otherwise indicated, my statements in this Declaration are based on my personal experience and knowledge as described above, my discussions with relevant personnel of the Debtors or the Debtors' advisors and my review of relevant documents, including, without limitation, the Satisfied Claims. If called to testify, I could and would testify as stated herein.

5. In connection with the Debtors' ongoing claims reconciliation process, I or, at my direction, my designee(s) have determined that the secured portion of each of the Satisfied Claims was paid as described in Exhibit A to the Objection.

6. Specifically, the cover page of Exhibit A lists all of the taxing authorities identified on the subsequent pages in state alphabetical order, along with the page number of the Exhibit upon which their claim information is provided. After the cover page, only one Taxing Authority is identified per page. On each page, the top half of the page identifies all relevant proofs of claim that the Taxing Authority has filed that relate in any way to real or personal

property tax matters. The bottom half of the page identifies all of the payments that have been made to the Taxing Authority that relate to the claimed real or personal property taxes.³

7. For each Satisfied Claim, the relevant Exhibit lists one or more "Sale Closing Dates" or "Lease Termination Dates," as applicable. These refer to the date when the Debtors either sold the property subject to tax or terminated their lease of the location where the owned personal property that is being taxed was located. All secured taxes that relate to periods prior to these dates have by this point in time been paid or otherwise satisfied. Any secured taxes that may be owed for periods subsequent to these dates are not the responsibility of the Debtors to pay.

8. With respect to the Satisfied Claims identified on Exhibit A, in many cases, the identified payments were made on the Debtors' behalf by parties other than the Debtors. In some instances, property tax payments were made by title companies at the closing of the sales of the real or personal property. In other instances, such payments were made by the buyer of the property (who was reimbursed by the Debtors for the Debtors' pro-rated share of the applicable tax bills) or by the successor to the buyer of the property.

9. As is clear from Exhibit A, the amounts asserted in the claims do not line up perfectly with the payment amounts. The reasons for this are varied. In many cases, the property taxes that were paid were paid past their due date, and thus had accumulated undischarged penalties or interest that were not reflected in amount asserted in the proof of claim. In other instances, the property taxes asserted in the proof of claim were estimated or based upon prior years' figures and an updated tax amount was later provided to the Debtors.

³

As such, claims filed by Taxing Authorities solely for taxes that are not property taxes are not identified in Exhibit A. In addition, in some states, certain kinds of property taxes are not secured by a statutory lien. In instances where a Taxing Authority has asserted both secured and unsecured claims in the same proof of claim, the Debtors have only paid the secured portion.

In other instances, the amount paid was for an overlapping, but different, time period from what was asserted in the proof of claim.

10. For all of the Satisfied Claims, I or my designee(s) have performed significant due diligence to seek to determine the proper amount to be paid, either through telephone conferences with the taxing authority's employees, a review of the publicly-available tax information accessible by electronic means, a review of the tax bills provided or other means. As such, the amounts paid accurately reflect the secured liabilities owed, regardless of what information was included or excluded from the proofs of claim.

I declare under penalty of perjury that the foregoing statements are true and correct.

Dated: July 30, 2014

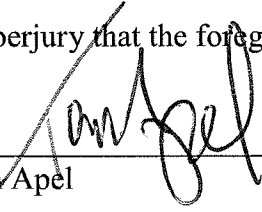
/s/ 
Tom Apel

EXHIBIT C

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
In re	:	Chapter 11
	:	
Old HB, Inc.	:	Case No. 12-22052 (RDD)
(f/k/a Hostess Brands, Inc.), <i>et al.</i> , ¹	:	
	:	(Jointly Administered)
Debtors.	:	
	:	
-----X	:	

**ORDER DISALLOWING CERTAIN PAID OR OTHERWISE
SATISFIED CLAIMS INCLUDED IN OMNIBUS OBJECTION NO. 27**

This matter coming before the Court on the Objection of Debtors and Debtors in Possession Seeking to Disallow Certain Paid or Otherwise Satisfied Secured Property Tax Claims (Omnibus Objection No. 27) (the "Objection"),² filed by the debtors and debtors in possession in the above-captioned cases (collectively, the "Debtors"); and the Court having reviewed the Objection and the Declaration of Tom Apel in support of the Objection (the "Declaration") and having heard the statements of counsel regarding the relief requested in the Objection at a hearing before the Court (the "Hearing"); and the Court finding that (i) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157(a)-(b) and 1334(b), (ii) this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), (iii) notice of the Objection and the Hearing was sufficient under the circumstances and in full compliance with the requirements of the Bankruptcy Code, the Bankruptcy Rules and the Claim Procedures Order and (iv) all

¹ The Debtors are the following six entities (the last four digits of their respective taxpayer identification numbers follow in parentheses): Old HB, Inc. (f/k/a Hostess Brands, Inc.) (0322), IBC Sales Corporation (3634), IBC Services, LLC (3639), IBC Trucking, LLC (8328), Interstate Brands Corporation (6705) and MCF Legacy, Inc. (0599).

² Capitalized terms used but not otherwise defined herein have the meanings given to them in the Objection.

secured property tax obligations payable to the taxing authorities identified on Annex A attached hereto relating to the periods prior to the "Sale Closing Date" or "Lease Termination Date" identified on the Annex page for the particular taxing authority have been paid or otherwise satisfied and are no longer due and owing; and the Court having determined that the legal and factual bases set forth in the Objection, the Declaration and at the Hearing establish just cause for the relief granted herein;

IT IS HEREBY ORDERED THAT:

1. The Objection is granted.
2. The secured portion of each of the Satisfied Claims, which are the claims identified on Annex A attached hereto and incorporated herein by reference, is disallowed and expunged pursuant to section 502 of the Bankruptcy Code in its entirety.
3. The Debtors' rights to object to the remaining portions of the Satisfied Claims, if any, are hereby expressly preserved.
4. The Debtors, the Debtors' claims and noticing agent, Kurtzman Carson Consultants LLC, and the Clerk of this Court are authorized to take any and all actions that are necessary or appropriate to give effect to this Order.
5. Consistent with Bankruptcy Rule 3007(f), this Order constitutes a separate order with respect to each Satisfied Claim disallowed hereby.

Dated: _____, 2014
White Plains, New York

UNITED STATES BANKRUPTCY JUDGE

ANNEX A